GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Waiver off Late fee under Section 47 for the period from 01.05.2022 till 30.06.2022 for delay in filing FORM GSTR-4 for the F.Y 2021-2022-Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No.432 **Dated:08.06.2022**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) Published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt.07.06.2017.
2. G.O.Ms.No.33, Rev(CT-II)Dept., Dated.24.01.208.
3. G.O.Ms.No.204, Rev(CT-II)Dept., Dated.02.08.2021
4. Notification No.07/2022-Central Tax, dated.26.05.2022 issued by the Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs.
5. From the CCST, Letter Ref.No.CCST's Ref.No.Computer No.1741541 File No.REV03-12039/68/2022-DC-GST.

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ORDER:

The following notification will be published in an Extra –ordinary issue of the Andhra Pradesh Gazette, Dated -6-2022

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go. s.No.33, Revenue (CT4ss)Department, dated 24.01.2018, namely :–

AMENDMENT

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely: –

"Provided also that the late fee payable for delay in furnishing of ORM GSTM44 for the Financial year 2021- 22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N GULZAR
SECRETARY TO GOVERNMENT(FINANCE&CT)

To
The Commissioner of Printing , Stationery and Stores Purchase (Publication Win), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada. The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Minister (Finance, Commercial Taxes & Excise).
The P.S.to the Spl.C.S (Fin & Pln , LA & CT). The Law (H) Department
Sf/Sc

//FORWARDED :: BY ORDER//

SECTION OFFICER